## IN THE U.S. PATENT AND TRADEMARK OFFICE Patent Application Transmittal Letter

Mail Stop Patent Application Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

Sir:

Transmitted herewith for filing under 37 CFR 1.53(b) is a(n): (X) Utility ( ) Design

(X) original patent application,

( ) continuation-in-part application

INVENTOR(S): David H. Hanes

TITLE:

METHOD, SYSTEM AND COMPUTER-READABLE MEDIUM FOR GENERATING A MULTI-CHANNEL AUDIO SIGNAL FROM A MONOPHONIC AUDIO SIGNAL

Enclosed are:

(X)	The Declaration and Power of Attorne	y. (X) signed (	) unsigned or partially	signed
(X)	sheets of drawings (one set)	(	) Associate Power of	Attorney
( )	Form PTO-1449 ( )	Information Disclosure	Statement and Form	PTO-1449
( )	Priority document(s) (X) (Other) 2 Retu	rn Receipt Postcards	(fee \$	)

CLAIMS AS FILED BY OTHER THAN A SMALL ENTITY							
(1) FOR	(2) NUMBER FILED	(3) NUMBER EXTRA	(4) RATE	(5) TOTALS			
TOTAL CLAIMS	24 — 20	4	X \$18	\$	72		
INDEPENDENT CLAIMS	3 — 3	0	× \$86	\$	0		
ANY MULTIPLE DEPENDENT CLAIMS	0		\$290	\$	0		
	\$	770					
	\$	842					
	\$						
TOTAL CHARGES TO DEPOSIT ACCOUNT					842		

Charge \$\_\_\_842\_\_\_\_\_ to Deposit Account 08-2025. At any time during the pendency of this application, please charge any fees required or credit any over payment to Deposit Account 08-2025 pursuant to 37 CFR 1.25. Additionally please charge any fees to Deposit Account 08-2025 under 37 CFR 1.16 through 1.21 inclusive, and any other sections in Title 37 of the Code of Federal Regulations that may regulate fees. A duplicate copy of this sheet is enclosed.

"Express Mail" label no. EV 349707089 US

Date of Deposit <u>1/27/2004</u>

I hereby certify that this is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and is addressed to: Commissione for Patents, Alexandria, VA 22313/1450.

By // ///

Typed Name: Joan B. Farcagher

Respectfully submitted,

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James L. Baudino

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Reg. No. 43,486

Date: 1/27/2004

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